

IN THE UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

JEROME RISER,

Plaintiff,

v.

INTERNAL REVENUE SERVICE,

Defendant.

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Civil Action No. **3:09-CV-0353-L**

ORDER

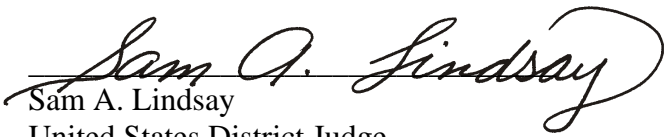
Before the court are the Findings, Conclusions and Recommendations of the United States Magistrate Judge, filed March 3, 2009. The court initially accepted the magistrate judge's recommendation and dismissed this action with prejudice on March 24, 2009. Plaintiff then moved to vacate both the order and judgment, arguing that he never received the findings and recommendations. Accordingly, on June 2, 2009, the court vacated its March 24, 2009 order and judgment and directed Plaintiff to file objections, if any, no later than June 16, 2009. Plaintiff did not file objections.*

Plaintiff is proceeding *pro se* and *in forma pauperis*. He brings civil rights claims against Defendant Internal Revenue Service ("IRS"). The magistrate judge recommends dismissing Plaintiff's claims with prejudice pursuant to 28 U.S.C. § 1915(e)(2) as malicious because they are duplicative of those asserted in a prior action.

Having reviewed the pleadings, file, and record in this case, and the findings and conclusions of the magistrate judge, the court determines that the findings and conclusions are correct. The magistrate judge's findings and conclusions are therefore **accepted** as those of the court. The court therefore **dismisses with prejudice** Plaintiff's claims against Defendant pursuant to 28 U.S.C. § 1915(e)(2).

*The docket sheet of this action states that the court's June 2, 2009 order was returned as undeliverable. If Plaintiff did not receive a copy of the order, it is because he failed to provide the court with his current address.

It is so ordered this 22nd day of June, 2009.


Sam A. Lindsay
United States District Judge